

# Frequently Asked Questions

## 1. Do I have to file?

In general, you must file a California return if:

**Single, or head of household, and either your:**

- gross income is more than \$12,346 or
- adjusted gross income is more than \$9,877

**Married filing jointly and either your:**

- gross income is more than \$24,692 or
- adjusted gross income is more than \$19,753

**Qualifying widow(er) and either your:**

- gross income is more than \$20,913 or
- adjusted gross income is more than \$18,444

**Can be claimed as a dependent of another taxpayer** and either your gross income or adjusted gross income is more than your standard deduction (use worksheet below):

- |  |   |         |
|--|---|---------|
| 1. Enter total wages (Form(s) W-2, box 1) . . . .  | 1 | _____   |
| 2. Add \$250 to the amount on line 1 . . . . .   | 2 | _____   |
| 3. Minimum standard deduction . . . . .  | 3 | \$750   |
| 4. Enter the larger of line 2 or line 3 . . . . .  | 4 | _____   |
| 5. Enter your filing status amount . . . . .   | 5 | _____   |
| • Single . . . . .   |   | \$3,070 |
| • Married filing jointly, head of household,<br>or qualifying widow(er) . . . . .        |   | \$6,140 |
| 6. Standard deduction for dependents.<br>Enter the smaller of line 4 or line 5 . . . . . | 6 | _____   |

Also see page 5 for filing requirements.

## 2. How can I get help?

There are more than 1,500 sites throughout California where trained volunteers provide free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. This service is provided from January 15, through April 15. For locations, go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or call (800) 852-5711.

## 3. When do I have to file?

Your tax return is due on April 15, 2004, but if you can't file by that date you get an automatic, paperless extension to October 15, 2004. Any tax due must be paid by April 15, 2004, to avoid penalties and interest. See form FTB 3519 on page 13. If you make an extension payment with form FTB 3519, you can e-file or use Form 540A, Form 540, or the Long or Short Form 540NR when you do file your return.

If you are in the military, you may be entitled to certain extensions. For further information, refer to FTB Pub. 1032, Tax Information for Military Personnel.

## 4. I don't have my W-2s. What do I do?

If you did not receive all your Form(s) W-2 by January 31, 2004, contact your employer(s). Only your employer(s) can issue or correct a Form W-2. For more information, call (800) 338-0505, select personal income tax, then general information, and enter code 204 when instructed.

## 5. Should I round cents to dollars?

Yes, please round cents to the nearest whole dollar. Drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next whole dollar. For example, \$123.49 becomes \$123 and \$725.50 becomes \$726.

## 6. I owe tax, but don't have the money. What can I do?

You must pay your taxes by the due date to avoid interest and penalties. If you cannot pay by check or by electronic funds withdrawal on or before the due date, you may pay by credit card or request approval to make monthly payments. See page 11 and page 12, Paying Your Taxes.

## 7. How can I find out about the status of my refund?

Go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or call (800) 338-0505. See the back cover for more information.

## 8. How long do I keep my tax records?

Generally, keep your California income tax records for at least four years from the due date of the return or four years from the date the return is filed, whichever is later. However, an extended period may apply for California or federal tax returns related or subject to federal audit.

## 9. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) as a fillable form, or you can call (800) 852-5711, and select option 5.

After filing a tax return, you should notify the FTB of a change of address for up to four years, especially if you leave the state or no longer have a requirement to file a California return.

## 10. The Internal Revenue Service (IRS) made changes to my federal return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, you must report these changes to the FTB within six months of the date of the final federal determination. If the changes made by IRS result in a refund due for California, you must claim a refund within two years of the date of the final federal determination. You may either use Form 540X to correct the California income tax return you already filed, or you may send a copy of the federal changes to:

ATTN RAR/VOL, AUDIT SECTION  
FRANCHISE TAX BOARD  
PO BOX 1998  
RANCHO CORDOVA, CA 95741-1998

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See Automated Phone Service on the back cover.



If you need to amend your tax return, use Form 540X. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) to download and print the form, or call (800) 338-0505 and enter code 908.

**Note:** You **do not** have to file Form 540X, or send a copy of the federal adjustments, if the changes do not affect your California tax liability.